



Entered on Docket
June 12, 2007

Hon. Linda B. Riegle
United States Bankruptcy Judge

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Attorneys for Debtors

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEVADA**

In re: USA COMMERCIAL MORTGAGE
COMPANY, Debtor.

Case No. BK-S-06-10725 LBR
Case No. BK-S-06-10726 LBR
Case No. BK-S-06-10727 LBR
Case No. BK-S-06-10728 LBR
Case No. BK-S-06-10729 LBR

In re: USA CAPITAL REALTY ADVISORS, LLC,
Debtor.

Chapter 11

In re: USA CAPITAL DIVERSIFIED TRUST DEED
FUND, LLC, Debtor.

Jointly Administered Under
Case No. BK-S-06-10725 LBR

In re: USA CAPITAL FIRST TRUST DEED FUND,
LLC, Debtor.

**ORDER APPROVING THE
STIPULATION CONCERNING PROOF
OF CLAIM 10726-00045 FILED BY THE
INTERNAL REVENUE SERVICE**

In re: USA SECURITIES, LLC, Debtor.

Affects:

- ☐ All Debtors
- ☐ USA Commercial Mortgage Company
- ☐ USA Securities, LLC
- ☒ USA Capital Realty Advisors, LLC
- ☐ USA Capital Diversified Trust Deed Fund, LLC
- ☐ USA First Trust Deed Fund, LLC

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1 THE COURT, having considered the Stipulation Concerning Proof of Claim 10726-00045
2 filed by the Internal Revenue Service, and having determined that good and sufficient cause exists,
3 HEREBY ORDERS THAT:

4 1. Proof of Claim 10726-00045 shall be allowed as a general unsecured claim against
5 USA Capital Realty Advisors, LLC in the amount of \$1,000.00

6 2. The hearing on the objection to Proof of Claim 10729-00045 currently scheduled
7 for June 15, 2007 at 9:30 a.m. is hereby vacated.

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9 Submitted by:
10 SCHWARTZER & MCPHERSON LAW FIRM
and RAY QUINNEY & NEBEKER P.C.

11 By: /s/ Steven C. Strong
12 LENARD E. SCHWARTZER, ESQ.
13 JEANETTE E. MCPHERSON, ESQ.
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STEVEN C. STRONG, ESQ.
Attorneys for USA Capital Realty Advisors, LLC

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16 Approved by:
17 UNITED STATES OF AMERICA

18
19 By: _____
20 ROLLIN G. THORLEY
Special Assistant
21 United States Attorney

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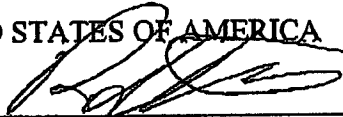
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